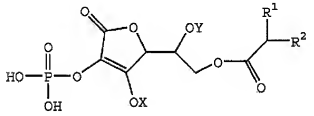
AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

1. (currently amended): An ascorbic acid derivative, which is a compound represented by the following general formula (1) or a salt thereof:

~~[Chemical Formula 9]~~



(1)

(wherein X and Y each represents H or a protective group for OH, R^1 and R^2 each represents an alkyl group having from 1 to 19 carbon atoms, which may be linear or branched, and the total number of carbon atoms in R^1 and R^2 is an integer of 5 to 22).

2. (original): The ascorbic acid derivative according to claim 1, which is a salt with one or more metal selected from the group consisting of alkali metal, alkaline earth metal, aluminum, iron, zinc and bismuth.

3. (original): The ascorbic acid derivative according to claim 1, which is a salt with ammonia, monoethanolamine, diethanolamine, triethanolamine, dicyclohexylamine or 2-amino-1-methylpropanol.

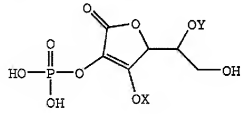
4. (original): The ascorbic acid derivative according to any one of claims 1 to 3, wherein the total number of carbon atoms in R^1 and R^2 of the general formula (1) is an integer of 8 to 18.

5. (original): The ascorbic acid derivative according to claim 4, wherein R^1 and R^2 of the general formula (1) are a linear alkyl group, and the total number of carbon atoms in the linear alkyl groups of R^1 and R^2 is 14 or 16.

6. (original): The ascorbic acid derivative according to claim 5, wherein in the general formula (1), R^1 is n-C_9H_{19} and R^2 is n-C_7H_{15}; or R^1 is n-C_8H_{17} and R^2 is n-C_6H_{13}.

7. (currently amended): A process for producing an ascorbic acid derivative according to claim 1, comprising a step of reacting a compound represented by the following general formula (2) and/or a salt thereof:

~~[Chemical Formula 10]~~



(2)

(wherein X and Y each represents H or a protective group for OH), with at least one selected from fatty acid, fatty acid salt, fatty acid ester, fatty acid halide, and/or fatty acid anhydride.

8. (original): The process for producing an ascorbic acid derivative according to claim 7, wherein the reaction is performed in the presence of a condensing agent and/or dehydrating agent.

9. (original): The process for producing an ascorbic acid derivative according to claim 8, wherein the dehydrating agent is sulfuric acid.

10. (previously presented): The process for producing an ascorbic acid derivative according to claim 7, wherein the reaction is conducted in a solvent selected from the group consisting of: water, acetone, dioxane, toluene, ethylbenzene, methyl-tert-butyl ether and sulfuric acid.

11. (currently amended): A vitamin C preparation comprising a therapeutically effective amount of the ascorbic acid derivative according to claim 1 as an effective ingredient.

12. (withdrawn): A collagen production accelerator comprising the ascorbic acid derivative according to claim 1 as an effective ingredient.

13. (withdrawn): A whitening preparation comprising the ascorbic acid derivative according to claim 1 as an effective ingredient.

14. (withdrawn): A skin preparation for external use, comprising the ascorbic acid derivative according to claim 1 as an effective ingredient.

15. (withdrawn): The skin preparation for external use according to claim 14, which contains an ascorbic acid-2-phosphoric acid ester and/or a salt thereof.

16. (withdrawn): The skin preparation for external use according to claim 14, which contains sodium salt, potassium salt, magnesium salt or zinc salt of the ascorbic acid-2-phosphoric acid ester.

17. (withdrawn): A cosmetic material comprising the skin preparation for external use according to claim 14.

18. (currently amended): A composition comprising a therapeutically effective amount of the ascorbic acid derivative according to claim 1, in the form of a medical or pharmaceutical preparation, an agrochemical preparation or an animal drug preparation.

19. (currently amended): A composition comprising a therapeutically effective amount of the ascorbic acid derivative according to claim 1, in the form of a food or feed additive.